

Message Text

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TAGS: AORG, UN

SUBJ: FIFTH COMMITTEE - UN BOARD OF AUDITORS

REF: STATE 215112

1. PER LAST SENTENCE PARA 2 REFTEL, FOLLOWING ARE MISSION'S COMMENTS.

2. RE PARA 1B OF REFTEL, WE DO NOT SHARE DEPARTMENT'S CONCERN ABOUT DISPENSING WITH "ANNUAL CERTIFICATION OF ACCOUNTS." IN PARA 13 OF ACABQ REPORT (A/9608/ADD 1), BASED ON EXTENSIVE TESTIMONY PROVIDED BY BOARD OF AUDITORS AND OTHERS ADVISORY COMMITTEE CONCLUDED FOR REASONS GIVEN THAT IT "MIGHT BE POSSIBLE TO DISPENSE WITH THE ANNUAL CERTIFICATION OF ACCOUNTS, AND RECOMMENDS THEREFORE THAT THE MATTER BE REVIEWED AGAIN IN TWO YEARS' TIME. COMMITTEE CONSIDERED IN DEPTH THIS QUESTION AND UNANIMOUSLY CONCLUDED THAT ALTHOUGH ANNUAL INTERIM ACCOUNTS WOULD BE USEFUL AS MANAGEMENT TOOLS, A FORMAL CLOSING AND RECONCILIATION AT END OF FIRST YEAR OF BIENNIUM WOULD SERVE NO USEFUL PURPOSE AND INTER ALIA WOULD RESULT IN UNNECESSARY EXPENDITURE. IN DEFERENCE TO STATUS QUO POSITION HELD BY PAKISTANI AND COLOMBIAN AUDITORS, ACABQ BACKED OFF SOMEWHAT AND RECOMMENDED REVIEW IN TWO YEARS. WE DO NOT SEE HOW BIENNIAL CERTIFICATION OF ACCOUNTS

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WOULD BE HARMFUL TO INTERESTS OF MEMBERS STATES, AND IN

PARTICULAR TO USG SINCE WE HAVE A MEMBER ON ACABQ. SCHEME IS THAT BOARD WOULD PROVIDE YEARLY INFO ON ACCOUNTS TO ACABQ FOR ITS REVIEW AND CONSIDERATION, BUT THAT INFO WOULD NOT BE MADE AVAILABLE TO MEMBER STATES.

3. RE PARA 10, OF REFTEL, MISSION DOES NOT AGREE THAT A FORMAL AUDIT REPORT SUBMITTED TO FIFTH COMMITTEE ANNUALLY IS ESSENTIAL. IN FACT AT PRESENT THIS AGENDA ITEM IS GIVEN MINIMAL CONSIDERATION IN FIFTH COMMITTEE DUE TO TIME PRESSURES, REQUIRES INORDINATE AMOUNT OF SECRETARIAT STAFF TIME, AND IS COSTLY. DEPARTMENT WILL RECALL THAT DECISION OF FIFTH COMMITTEE AT 28TH UNGA CALLED ON ACABQ TO STUDY BOARD OF AUDITORS "WITH A VIEW TO ACHIEVING THE GREATEST EFFICIENCY AND ECONOMY CONSISTENT WITH A FULLY EFFECTIVE AUDIT." FIRST FULL PARAGRAPH ON PAGE 6 OF ACABQ REPORT ADDRESSES ITSELF TO THIS QUESTION. HERE AGAIN, PRESENT PRACTICE OF SUBMITTING AN ANNUAL REPORT WOULD BE CONTINUED EXCEPT THAT BOARD OF AUDITORS WOULD SUBMIT OFF-YEAR REPORT TO ACABQ ONLY. ADVISORY COMMITTEE, IN TURN AND IF NECESSARY, "WOULD APPRISE THE GENERAL ASSEMBLY" OF ANY PROBLEMS, IRREGULARITIES, ETC. IDEA IS BASED ON CONCEPT OF "EXCEPTION REPORTING," WITH ACQBQ DETERMINING NECESSITY OF REPORTING TO UNGA IN OFF-YEAR. AGAIN US HAS MEMBER ON ACABQ AND THUS USG WOULD HAVE ACCESS TO FULL DOCUMENTATION. IMPORTANT TO POINT OUT THAT BOARD OF AUDITORS AND SYG AGREED TO BIENNIAL FORMAL AUDIT REPORT AS RECOMMENDED BY ACABQ, AND FOR USG TO TAKE COUNTER POSITION WOULD BE GOING AGAINST GRAIN OF BOARD, SYG AND ACABQ.

3. FOR ABOVE REASONS, MISSION STRONGLY URGES DEPARTMENT TO RECONSIDER POSITION CONTAINED REFTEL AND PROVIDE NEW GUIDANCE SOONEST SINCE QUESTION WILL BE TAKEN UP IN FIFTH COMMITTEE IMMEDIATELY.
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